

Special Situations

Tax shelters. If amending your return to include any item relating to a tax shelter required to be registered, attach Form 8271, Investor Reporting of Tax Shelter Registration Number, or Form 8886, Reportable Transaction Disclosure Statement, as appropriate.

Injured spouse claim. Do not use Form 1040X to file an injured spouse claim. Instead, file Form 8379, Injured Spouse Allocation. However, if you file Form 1040X to request an additional refund, attach a revised Form 8379 if you want the refund allocated between you and your spouse.

Net operating loss (NOL). Attach a computation of your NOL using Schedule A (Form 1045) and any carryover using Schedule B (Form 1045). A refund based on an NOL should not include a refund of self-employment tax reported on Form 1040X, line 9. See Pub. 536, Net Operating Losses (NOLs) for Individuals, Estates, and Trusts, for details.

Carryback claims. You must attach copies of the following if Form 1040X is used as a carryback claim.

- Both pages of Form 1040 and Schedules A and D, if applicable, for the year in which the loss or credit originated. Enter "Attachment to Form 1040X—Copy Only—Do Not Process" at the top of these forms.
- Any Schedules K-1 you received from any partnership, S corporation, estate, or trust for the year of the loss or credit that contributed to the loss or credit carryback.
- Any form or schedule from which the carryback results, such as Form 3800, Form 6781, or Schedule C or F.
- Forms or schedules for items refigured in the carryback year such as Form 6251, Form 3800, or Schedule A.



Your Form 1040X must have the appropriate forms and schedules attached or it will be returned.

Note. If you filed a joint or separate return for some, but not all, of the years involved in figuring the loss or credit carryback, you may have to allocate income, deductions, and credits. For details, see the publication for the type of carryback you are claiming. For example, see Pub. 536 for a net operating loss, or for a foreign tax credit, see Pub. 514, Foreign Tax Credit for Individuals.

Resident and nonresident aliens. Use Form 1040X to amend Form 1040NR or Form 1040NR-EZ. Also, use Form 1040X if you should have filed Form 1040, 1040A, or 1040EZ instead of Form 1040NR or 1040NR-EZ, or vice versa. For details, see Pub. 519, U.S. Tax Guide for Aliens.

To amend Form 1040NR or 1040NR-EZ or to file the correct return, you must (a) fill in your name, address, and IRS individual taxpayer identification number (ITIN) or social security number (SSN) on Form 1040X; and (b) attach the corrected return (Form 1040, Form 1040NR, etc.) to Form 1040X.

Across the top of the return, enter "Amended." Also, complete Part II of Form 1040X, including an explanation of the changes or corrections made.

Child's return. If your child cannot sign the return, either parent may sign the child's name in the space provided. Then, add "By (your signature), parent for minor child."

Death of a taxpayer. If filing Form 1040X for a deceased taxpayer, enter "Deceased," the deceased taxpayer's name, and the date of death across the top of Form 1040X.

If you are filing a joint return as a surviving spouse, enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

Claiming a refund for a deceased taxpayer. If you are filing a joint return as a surviving spouse, you only need to file Form 1040X to claim the refund. If you are a court-appointed representative or any other person claiming the refund, file Form 1040X and attach Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, and any other

information required by its instructions. For more details, see Pub. 559, Survivors, Executors, and Administrators.

Line Instructions

Above your name, enter the calendar or fiscal year of the return you are amending.

Name, Address, and SSN

If you and your spouse are amending a joint return, list your names and SSNs in the same order as shown on the original return. If you are changing from a separate to a joint return and your spouse did not file an original return, enter your name and SSN first.

Foreign address. Enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Line B

Changing from separate to a joint return. If you and your spouse are changing from separate returns to a joint return, follow these steps.

1. Enter in column A the amounts from your return as originally filed or as previously adjusted (either by you or the IRS).
2. Combine the amounts from your spouse's return as originally filed or as previously adjusted with any other changes you or your spouse are making to determine the amounts to enter in column B. If your spouse did not file an original return, include your spouse's income, deductions, credits, other taxes, etc., to determine the amounts to enter in column B.
3. Read the instructions for column C on page 3 to figure the amounts to enter in that column.

Both of you must sign Form 1040X.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, you may qualify for innocent spouse relief. For details, see Form 8857 or Pub. 971 (both relating to innocent spouse relief).

Head of household. If you are changing to the head of household filing status and the qualifying person is a child but not your dependent, enter the child's name and "QND" in Part II of Form 1040X.



Generally, married people cannot file as head of household. But see Pub. 501, Exemptions, Standard Deduction, and Filing Information, for an exception.

Lines 1 Through 33



If you are only providing additional information and not changing amounts you originally reported, skip lines 1–33 and complete Part II and, if applicable, Part III.

To help you complete Form 1040X, start with:

- Line 1 if you are changing income or deductions.
- Line 6 if you are changing only credits or other taxes.
- Line 10 if you are changing only payments.

Columns A Through C

Column A. Enter the amounts from your original return. However, if you previously amended that return or it was changed by the IRS, enter the adjusted amounts.

Column B. Enter the net increase or decrease for each line you are changing. Show decreases in parentheses.

Explain each change in Part II. If you need more space, attach a statement. Also, attach any schedule or form relating to the change. For example, attach Schedule A (Form 1040) if you

are amending Form 1040 to itemize deductions. Do not attach items unless required to do so.

Column C. To figure the amounts to enter in this column:

- Add the increase in column B to column A, or
- Subtract the decrease in column B from column A.

For any item you do not change, enter the amount from column A in column C.

Example. Anna Arbor originally reported \$21,000 as her adjusted gross income on her 2004 Form 1040A. She received another Form W-2 for \$500 after she filed her return. She completes line 1 of Form 1040X as follows.

	Col. A	Col. B	Col. C
Line 1	\$21,000	\$500	\$21,500

She would also report any additional federal income tax withheld on line 11 in column B.

Income and Deductions

Line 1

Enter your adjusted gross income (AGI). To find the corresponding line on the return you are amending, use the chart on page 6 for the appropriate year.

A change you make to your AGI can cause other amounts to increase or decrease. For example, increasing your AGI may:

- Decrease your miscellaneous itemized deductions, the credit for child and dependent care expenses, the child tax credit, or education credits, or
- Increase your allowable charitable contributions deduction or the taxable amount of social security benefits.

Changing your AGI may also affect your total itemized deductions or your deduction for exemptions (see the instructions for line 4). Whenever you change your AGI, refigure these items, those listed above, and any other deduction or credit you are claiming that has a limit based on AGI.

Correcting your wages or other employee compensation?

Attach a copy of all additional or corrected Forms W-2 you received after you filed your original return.

Changing your IRA deduction? In Part II of Form 1040X, enter "IRA deduction" and the amount of the increase or decrease. If changing from a deductible to a nondeductible IRA contribution, also complete and attach Form 8606, Nondeductible IRAs.

Line 2

Did you originally file using TeleFile (for years 2004 and earlier) or Form 1040EZ?

- ☐ **Yes.** See *TeleFile (for years 2004 and earlier) and Form 1040EZ Filers—Lines 2 and 4* on this page for the amount to enter on line 2, column A.
- ☐ **No.** Use the following chart to find the amount to enter on line 2, column A.

IF you are filing Form...	THEN enter on line 2, column A, the amount from Form...
1040	1040, line 40 for 2005; line 39 for 2004; line 37 for 2003; line 38 for 2002
1040A	1040A, line 24 for 2002-2005

Line 4

Did you originally file using TeleFile (for years 2004 and earlier) or Form 1040EZ?

- ☐ **Yes.** See *TeleFile (for years 2004 and earlier) and Form 1040EZ Filers—Lines 2 and 4* on this page for the amount to enter on line 4, column A.
- ☐ **No.** Use the following chart to find the amount to enter on line 4, column A.

IF you are filing Form...	THEN enter on line 4, column A, the amount from Form...
1040*	1040, line 42 for 2005; line 41 for 2004; line 39 for 2003; line 40 for 2002.
1040A	1040A, line 26 for 2002-2005

* If the amount in column A or C of line 1 is over \$103,000, see *Who must use Deduction for Exemptions Worksheet* below.

Changing the number of exemptions claimed? Complete Form 1040X, line 30 (and line 33 if applicable). Then enter the amounts from columns B and C in the appropriate column of line 4.

2005 only—Exemption for housing individuals

displaced by Hurricane Katrina. Complete Form 8914, Exemption Amount for Taxpayers Housing Individuals Displaced by Hurricane Katrina, and Form 1040X, lines 31 and 32. Then enter the amounts from columns B and C in the appropriate column of line 4.

Who must use Deduction for Exemptions Worksheet. Use the chart below to find out if you must use that worksheet in the Form 1040 (or, for 2004 or 2005, Form 1040A) instructions for the year you are amending to figure the amount to enter on line 4 and, if applicable, line 30. If you are amending your 2005 return and claiming an additional exemption amount for housing individuals displaced by Hurricane Katrina, complete Form 8914 instead of the Deduction for Exemptions Worksheet.

You must use the Deduction for Exemptions Worksheet if—			And the amount in col. A or C of line 1 is over:
You are amending your:	And your filing status is:		
2005 return	Married filing separately		\$109,475
	Married filing jointly or Qualifying widow(er)		218,950
	Single		145,950
	Head of household		182,450
2004 return	Married filing separately		\$107,025
	Married filing jointly or Qualifying widow(er)		214,050
	Single		142,700
	Head of household		178,350
2003 return	Married filing separately		\$104,625
	Married filing jointly or Qualifying widow(er)		209,250
	Single		139,500
	Head of household		174,400
2002 return	Married filing separately		\$103,000
	Married filing jointly or Qualifying widow(er)		206,000
	Single		137,300
	Head of household		171,650

TeleFile (for years 2004 and earlier) and Form 1040EZ Filers—Lines 2 and 4

TeleFile filers. The amounts to enter on lines 2 and 4 of Form 1040X depend on whether you (or your spouse) could be claimed as a dependent on someone's return. First, get Form 1040EZ for the year you are amending. Next, complete line 5 of Form 1040EZ and, if applicable, the worksheet on the back of